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BOOK REVIEWS.

All book reviews are by the Editor-in-Chief unless otherwise expressly stated.

A Treatise on the Law of Inheritance Taxation, With Parctice and Forms—By LaFayette B. Gleason, Attorney for the State Comptroller for New York City, and Alexander Otis of the New York City Bar. Albany, New York City. Matthew Bender & Company, Incorporated. 1917. Price \$7.50.

This is a most timely and excellent treatise. Inheritance Tax Laws have been in the last few years so much before the Legislature and the United States Government having in the last year imposed an Inheritance Tax, the average lawyer is at sea in regard to the law. This book is the only work we know of which enables the lawyer to look over the whole field so as to inform himself and advise clients on this complex matter. Mr. Gleason has been attorney for the State Comptroller of the City of New York for several years and has had a vast practical experience, whilst his associate in the work has argued a great many important cases on this question. The book is therefore not only academic but practical. It gives a careful digest of all the statutes of the various states, the rates, exemptions and procedure, the tables for calculating life estates and remainders in the various jurisdictions, and the names and addresses of the taxing officer or department with whom attorneys must correspond with regard to non-resident estate, and the state of incorporation of the various stock companies the transfer of whose shares is taxable in the several states. The statutes and authorities have been incorporated into a consistent and complete body of law as formulated by the legislatures and courts in the last decade, and this new department of the law is thus made available to every practitioner. We do not know of any work to take its place and our examination has satisfied us that it should be upon the bookshelf of every lawyer interested in any way in estates.

Annotated Cases, American and English—Containing the Most Important Cases Selected from the Current American, Canadian and English Reports, thoroughly Annotated. Editors, William

M. McKinney and H. Noyes Greene. Ann. Cas. 1917D. Edward Thompson Company, Northport, Long Island, New York. Bancroft-Whitney Company, San Francisco. 1917. Price \$5.00

This volume has the usual amount of valuable cases admirably selected, and the notes indicate that there is no dead matter in any of the cases selected. Amongst the notes which have attracted our attention are as follows: On page 164, "What Is Measure of Damages for Delay of a Carrier of Goods." On page 847, "Is County Property Subject to a Municipal Assessment for Street Improvements." Page 307, "When Does Trespass Justify an Assault." Page 803, "Is There a Distinction between Losing and Mislaying Money." Page 4 has a valuable note of some 27 pages upon the question of the "Occupation or Employments within the Purview of Workmen's Compensation Act." And on page 654, "The Validity and construction of the Federal Acts Protecting Game," is discussed. We are glad to note that the State courts seem to be taking the same view that the Register first took when this Federal Game Law was enacted.

The Supplemental Notes to Cases keep the earliest volumes up to date, and each volume seems to us to be, if anything, an improvement upon its predecessors.

IN VACATION.

Classification.—The New York state military census is going to show some curious information. For instance, an unmarried, 19-year-old Albany girl gave these answers on her blank:

"What is your business?"

"Colporteur." (One who sells or distributes religious tracts)

"Are you in business for yourself?"

"No."

"If not, what is the name of your employer?"

"The Lord."

"What is your employer's business?"

"Forgiving sins."

"What is your employer's address?"

"The heavenly sanctuary."—St. Louis Star.

The Legal Professor—Now, will some member of the class please give me three examples of common property?

The Smart Aleck—Yes, sir—cigarettes, matches and umbrellas!" Richmond Times-Dispatch.